1: Garnett B-4, 5 (ca. 1880) 1891
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The Kürds, too, generally leave to the women the business of settling accounts with that regular, but unwelcome, visitor, the tax-gatherer.

On the arrival on one occasion of this functionary at the camp of the Haidertalis, a large and wealthy tribe established in the plains to the north-west of Van, he was politely received and treated with black coffee and tobacco in the tent of the chief, Ali Agha, who courteously informed him that he was at liberty to enter the different tents for the collection of the sheep tax. Once in the tents, however, the tax-gatherer soon perceived that while he was striving to get hold of everything he could detect, the object of the women was to conceal from him all they could. Out of interests so opposed a collision naturally soon arose, and a shower of vituperation, followed by an attack with sticks and stones, assailed the unlucky official, who was finally rescued from the hands of these fair furies by the men of the tribe, and carried for safety to the tent of the chief. Ali Agha now gave him the friendly advice to get from the women all they were willing to give and return at once to Van, thanking Allah that no worse had befallen him. "My good fellow," he concluded, "what can you do with women? They will have their way. Take the money and be off."

In 1834 there passed through Constantinople on their way to the seat of war a band of Kürdish cavalry led by a woman named Kara ("Black") Fatmé Hanüm. Save for the dauntless fire which blazed in her eyes there was, however, nothing Amazonian in the

the faithful. There are in Rowanduz some 18 houses and lands which belong in this category. The administration of such property is placed under a Ministry of Awqaf, and there is a Mamur in Erbil from this ministry to supervise the use of such bequests. Locally, the supervision is not charged to the serai, but to the chief mulla (the religious leader of the community) who otherwise has no connection in government affairs.

Just as the legal ownership of land is important to the private citizen, its taxation is a primary concern of the government. Locally the collection is in the hands of the mudir, and the money transmitted through the qaimaqam to Erbil. In taxation a distinction is made between agricultural lands and houses. Of the agricultural land, lemy-land is taxed a straight 15% of its value in terms of yearly yield. Ambirq-land which has been built upon and cultivated is subject to 10%, while that which has not been built upon, but cultivated, pays 10%. Houses, without reference to the land on which they stand, are taxed 15% of the assessed value of their yearly rent. Shopkeepers and merchants pay a series of taxes, usually in the form of licenses. Neither personal property, including gold, jewelry, or currency, nor income are taxed in the Rowanduz district. As has been mentioned, waqf or "church" property is not taxed. These revenues must be paid in money, never in kind, although property may be seized for taxes in arrears. However, the chieftains in the countryside may

to pay the taxes in money for their tribesmen or clients, and in return demand a proportion, said to be often as high as 50%, of the crops. There is a constant struggle between the tax-assessor and th tax-payer, overestimation by the former and underestimation by the latter of the value in question. "If the rent of some land is 100 dinars," a landowner said, "the owner will tell the assessor it is only 50. No one pays taxes properly." It is for this reason that the investigation of economics by a disinterested observer is often difficult, for no one likes to reveal the true state of his finances, even to his most intimate friends.

There is in the secret circulars and customs directors who must supervise the collection of duties from the customs points at Jinjian, Rayat, and Iiji there on the Iranian frontier. The volume of trade between the district and Iran is not large, one of the most important imports being Iranian rice, and is probably in a fraction of its former magnitude. Thus the collection of customs duties, as well as the detection of smuggling (with the exception of arms and ammunition, a capital offence) cannot be said to constitute a great problem. The Iranian Monopoly will be spoken of below, and locally the only serious problem seems to be the manufacture of bootleg arrack by the Nestorians, a violation which is most often winked at. A certain amount of charcoal is illegally produced in the district and smuggled south to Erbil and Kirkuk, but this is an

installations in Rowanduz, the air of the commissionaire's office is heavy with tobacco smoke and its floor littered with cigarettes. Because of the importance of his task, the postmaster works in close touch with the qaimmaqam.

Some distance up the street leading to the left past the serai, next to the police detachment's quarters, is the Tobacco Monopoly, a large, barn-like structure, which, in addition to warehouse space, contains a few offices. One of the qaimmaqam's most important subordinates is the director of this monopoly. As in other countries, tobacco in Iraq offers a lucrative source of government revenue, particularly the tax on cigarettes, and is one of the most important cash crops of the Rowanduz district. The government controls the distribution of seed and purchases all of the crop from the cultivators after the harvest, a control which eliminates the profiteering of middlemen and at the same time secures itself a respectable profit. The harvested leaf is transmitted to the cigarette factories in Baghdad. The leaf grown in the Rowanduz district is typically small and extremely friable, but the government has introduced certain better strains of late. Cultivators or their overlords may retain small quantities of the harvest for their own consumption, usually prepared as cigarettes by hand within the households.

Across from the Tobacco Monopoly and police detachment, occupying a detached slope of land overlooking the plain, is a single-storey cement-block hospital and several outbuildings.

children, six girls and a boy), and various household necessities, particularly firewood and kerosene. He also has to pay taxes on his house and his shop, as well as maintain two children in school. Finally, there is a variety of miscellaneous purchases, including gifts for his wife, an animal for Jejnni Rumzan, tobacco for cigarettes (his wife is an inveterate smoker), and benevolent collections. All things considered, Fatah-Ellah's cash profit at the end of a typical year is not extensive, perhaps ten or twenty dinars, and this sum is never invested nor is it used to expand his business, but is hoarded in cash and removed from circulation.

In completing this discussion of merchants, craftsmen, and laborers in Rowandúz, it is convenient to reserve until later persons, such as the midwives, as well as a number of others whose employment is only casual or in the service of religion, for they have little real economic significance in the community. Of those here treated, some notes of their origins have been made, and their derivation from older families in the town, from the villages, or from without the district itself, as in the case of Shaikh Effendi and the merchant Fatah-Ellah who moved to Rowandúz part from Solaymaniya. It is important to realize that all of these occupations, even those of the craftsmen, are so simple that almost any man can try his hand at them after the briefest of apprenticeships, and, indeed, the occupational histories of a large number in the town are extremely varied. There are no unions or guilds, and

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Attention might be directed to the land of Rewandus itself. Before the Russians burned the old town, the present site above the valley was occupied by only a few Ottoman buildings, summer residences, and gardens. Most of the choicest lands in the new town are owned by Lali Khan and Re'uf Effendi whose families had titles from Ottoman times. In the lower priced lands of the eastern upper town there is a variety of tenure, government (emiriye), private (temy), and religious endowment (vaqf), but the two most important owners are those mentioned here.

It is somewhat unfortunate, in treating the economics of the Rewandus district and the position of its principal town within such a system, to be unable to present an exact quantitative analysis. In the absence of government statistics, and faced with the widespread distrust of the populace toward inquiries which might bear some relation to taxation, one must be satisfied with a generalized description of a primary nature. This need not be regarded as a deficit, inasmuch as the more important conclusions of this study have reference to social structure, an emphasis, however, which in no wise implies that the economic background is not critically germane to the discussion. It is therefore possible, in closing this section, to re-emphasize certain generalities which statistical information would not seem likely to modify in any serious fashion.

The size and importance of any town can be governed by a number of things, environmental, economic, social, or religious.

people for burial, to perform circumcision, to fire the gun for Ramadan, to play the tambourine, to assist at ceremonies of all sorts, and to help people. I was more fortunate by far than my brothers. I have now left everything in this world which is bad, and have started my progress.

Sayyid Hamad, of whom Hajji Sharief's cousin Sharo, was one of the most distinguished residents of Ramadan, although not a native of the town. He died some years ago, and his house is still pointed out. Sayyid Hamad was not directly concerned in the feud between Hurt Pasha Agha and Isma'il Beg, although he was an adherent of the latter, but was closely bound up with Turkish revolutionary activities. He was a writer, and operated the first Turkish press in Iraq. The investigator possesses a postage stamp of the "Government of Southern Kurdistan," printed by Sayyid Hamad for the short-lived "state" of Shaykh Mahmud. Sayyid Hamad was engaged in a number of enterprises, some of them questionable from the government's point of view, and Hajji Sharief's, although he neglected to mention the fact, was one of his own. Hajji Sharief's also failed to relate how, during the second world war, he and several other adventurous persons with motives not lofted carried dollars from Persia going from Iran to Iraq at a point several miles to eastward of the real customs station. The drivers were surprised to have to pay their bills a second time and there was an investigation, but Hajji Sharief's escaped intolerable. This exceptional man, who, in the course of his life, had been a tailor, government employee, highwayman, informant trader, merchant, politico, minister, owner of a two-shop,

[illegible] was in reality that of a tribute empire, concerned with the collection of taxes and revenue. Even in those two last tasks there was a variety, often in good reason, between the governors and the governed, and the distinction were blurred. As long as money and men were in reasonably good evidence, the Ryukyu left the Satsuma to their own devices. They tended some portion of a sort, but were [illegible] seldom seemed their course. They were not particularly concerned with taxation, whether as the sustained party was not a fact, and, above all, they did not happen with the economic structure of society. The bulk of the taxes were collected, in the best way possible, from the silviculture and landowners, rather than the farmers and shopkeepers. The Satsuma regarded these taxes, when they were turned to gay time, as a sort of levy to ease expensive obligations. Revenue of education or public health received little attention. This does not mean that in certain other areas of the Ryukyuan empire there was not a complex bureaucratic government, but in Satsuma it may be summed up as little more than [illegible] [illegible] [illegible]

The economy of Kurdistan is primarily pastoral and agricultural. The nomads in particular are rich in sheep and goats, and their wool, goat-hair and dairy produce are always in demand. Rough carpets and cloth for the national costume are woven both by the nomads and in the villages. The principal winter crops are wheat and barley; wheat from the Arbil plain and the Mosul district is reputed to be the best in the whole country and commands a high price; in most years there is an exportable surplus, but there is always a danger of drought and famine. In summer wherever there is water the villagers persist in growing rice for their own needs in spite of official discouragement and the grave prejudice to health from malaria which is directly traceable to it. Minor irrigated summer crops are maize, millet and lentils. The most valuable country crop is tobacco, of which enough (3,000 tons in 1914) is produced for the needs of the whole country, and to spare. Other local products are walnuts, oak-galls, gum tragacanth, and cumin. Timber for building is floated down the major rivers, and, on the Little Zab in particular, rafts of inflated skins called *kelek* still convey maize and other goods downstream much more cheaply than other forms of transport. Kurdish handicrafts in Kurdistan which are doing well are cotton and sugarbeans. Baghdad is almost exclusively the market for all these commodities. Raisins and dried mulberries from the highlands are generally taken to some central point in the plains to be bartered for wheat and barley.

Apart from the great oil industry which has grown up round Kirkuk since the first gusher was struck nearby in October 1927, there has so far been little industrial development. But many Kurds have been trained by the Iraq Petroleum Company in various branches of engineering, and large technical and industrial training colleges established or projected at Mosul and Kirkuk are well placed to attract Kurdish students. Private enterprise may thus be expected to supplement in due course an ambitious governmental programme.

This programme has been made possible by the enhanced and steadily increasing oil royalties which have accrued to the government since 1932 (£210 millions in 1951) and from which the ryotwars *from*, like the rest of the country, have already derived great benefit: foreign experts have been engaged to advise on improved methods of cultivating and processing tobacco; a second experimental farm has been started near Sulaimani; artesian wells are being brought in for stock watering and for irrigation where suitable; old roads are being remodelled and new roads opened up; rivers and streams are being bridged; municipal housing, electricity and water schemes are being subsidised; particular attention is being paid to schools and hospitals; a cement factory is nearing completion near Sulaimani; a power station with an initial capacity of 40,000 Kw. (and an ul-

(6) ... the owners of the land, and either as on the traditionally organized
(7) ... function of the peasant crop: 1/3 for the land crop, 1/3
... of the irrigated crop, where such a system. Usually the Khammad
section of the village is too large as the entirety as these cases, and
such trading services are no longer possible (at least not on any
scale, though they are still accused especially of cattle-theft by their
neighbors), they find it necessary to contribute to subsistence by
farming. The Khammad farmers hold land in private, inheritable
property. They recognize the rights of men of non-tribal descent
to inherit the cultivation rights to specific fields from their fathers,
and where the situation permits, such rights may easily be exchanged
again.

(7) A third group in the locality present in the village, consisting of
laborers, generally of stranger origin. This group is in a similar
economic position to that of laborers in the ordinary sense villages,
with the exception that upward mobility is virtually impossible.
Neither of the two conflicting groups, the Khammad or the sec-
tional Khalifa, are willing to improve their position by transferring
land which would provide the necessary land to the to secure former status,
even when given the economic means.

The economic conflict between the Khammad and the Khalifa
is more latent now than before external administration purified the
area. Formerly, the relation was more nearly one of symbiosis. The
peasants, by being attached to a militarily powerful tribe, were in
fact protected from the raids of other war-parties in return for the
rent they paid. Furthermore, they benefited from the raids of their
Khammad lords by serving as intermediaries in realizing the value
of the loot. The Khammads themselves could not move the flocks
of the tribe, for fear of being recognized. The peasants, on the
other hand, were free to move the produce and sell the goods —
for a consideration. If their war-lords were at all successful, the
income from such transactions might well more than balance the
rental now paid to the Khalifah.

As a result of the persistent tension between the two groups,
and the clear difference in social position, very little, if any, inter-